



STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES

P.O. BOX 119
HONOLULU, HAWAII 96810-0119

MAY - 4 2010

COMPTROLLER'S MEMORANDUM NO. 2010-16

TO: Heads of Departments and Agencies

ATTN: Departmental Fiscal and Personnel Officers

SUBJECT: Furlough Adjustment Computations - Comptroller's Memorandum No. 2009-31 (Amended)

This is to provide clarification on Comptroller's Memorandum No. 2009-31 dated December 22, 2009, relative to:

- the applicability of the furlough adjustment computations for any employee who terminated prior to December 22, 2009 and
- the computation of partial month pay for any employee who terminates prior to the end of a month.

By agreement with the Department of Human Resources Development, no retroactive adjustments should be made for employees who terminated prior to December 22, 2009.

Case #2 and Case #3 computation of partial pay due should be based on the monthly pay because the number of work days are not necessarily equal for each semimonthly pay period. This change conforms to current practice detailed in the State of Hawaii Accounting Manual for partial month pay computation.

For questions on this matter, please call Wayne Horie, Accounting Division Chief, at 586-0600 or Sheila Walters, Pre-Audit Branch Chief, at 586-0650.

A handwritten signature in cursive script, reading "Russ K. Saito".

RUSS K. SAITO
State Comptroller